



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Douglas Brown
DOCKET NO.: 12-04190.001-R-1
PARCEL NO.: 09-01-300-006

The parties of record before the Property Tax Appeal Board are Douglas Brown, the appellant, by attorney William I. Sandrick of the Sandrick Law Firm LLC, in South Holland, and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the DuPage County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$101,370
IMPR: \$365,300
TOTAL: \$466,670**

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a part two-story, part three-story and part one-story dwelling of frame construction with 4,503 square feet of living area. The dwelling was constructed in 2003. Features of the home include a full basement with finished area, central air conditioning, four fireplaces and a

499 square foot garage. The property is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on July 22, 2010 for a price of \$1,340,000. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$466,670. The subject's assessment reflects a market value of \$1,400,570 or \$311.03 per square foot of living area, land included, when using the 2012 three year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue.

As to the appellant's evidence, the board of review through the township assessor acknowledged the subject's date and purchase price, but noted that "permits were issued in March 2011 for excavation and basement finish with an estimated cost of \$60,000." Copies of the applicable permits were attached. According to the assessor the 2012 assessment reflects the purchase price along with new basement finish.

In further support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of part two-story, part three-story and part one-story dwellings of frame exterior construction which were built between 1991 and 2009 with the oldest dwelling having been remodeled in 2012. The dwellings range in size from 4,108 to 4,522 square feet of living area and feature full or partial basements with finished areas. The comparables have garages ranging in size from 462 to 682 square feet of building area and two or three fireplaces. These properties sold between January 2011 and January 2012 for prices ranging from \$1,300,000 to \$2,000,000 or from \$316 to \$461 square feet of living area, including land, rounded.

Based on this evidence and argument, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in July, 2010 for a price of \$1,340,000 as modified by the value of the subsequent renovation of the basement of the subject property for a cost of \$60,000 as reported in the permit application filed by the appellant. The appellant did not refute the costs of renovation incurred in 2011 for the basement finishing project after the purchase of the subject dwelling in 2010. The subject's 2012 assessment reflects a market value of \$1,400,570, including land, which is justified by the purchase price plus the \$60,000 basement finish renovations. Based on this record the Board finds the subject's assessment is reflective of market value as of January 1, 2012 after the finishing of the basement and, therefore, a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

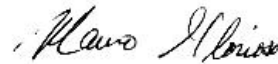
Chairman



Member



Member



Member



Acting Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 18, 2015



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.